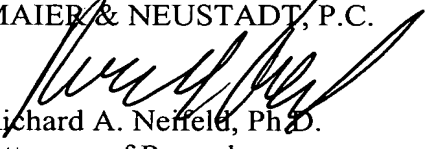


The present CPA is being filed along with a Notice of Appeal and Appeal Brief  
responding to the Notice of Withdrawal from Issue mailed February 13, 2001.

Respectfully submitted,

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